

CATAHOULA PARISH SCHOOL BOARD
HARRISONBURG, LOUISIANA

June 30, 2010

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Release Date 1/19/11

CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana

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Harrisonburg, Louisiana

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INDEPENDENT AUDITOR'S REPORT

Catahoula Parish School Board
Harrisonburg, Louisiana

I have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Catahoula Parish School Board as of and for the Year Ended June 30, 2010, which collectively comprise the School Board's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the School Board's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

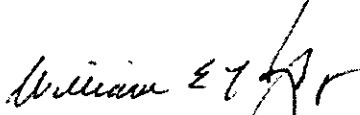
In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position the governmental activities, each major fund and the aggregate remaining fund information of the Catahoula Parish School Board as of June 30, 2010, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, I have also issued my report dated June 10, 2010 on my consideration of the School Board's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of this report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or compliance. That report is an integral part of an audit

performed in accordance with Government Auditing Standards and should be considered in assessing my results.

The management's discussion and analysis and budgetary comparison information on pages - 3 through 8 - are not a required part of the basic financial statement, but are supplementary information required by the Governmental Accounting Standards Board. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion on it.

My audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the School Board's basic financial statements. The information labeled "Supplemental Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, Audits of States, Local Governments and Non-Profit Organizations, and is not a required part of the basic financial statements of the Catahoula Parish School Board. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.


William E. Hughes, Jr., APC
Certified Public Accountant

December 20, 2010

Catahoula Parish School Board
Management Discussions and Analysis (MD&A)
June 30, 2010

The discussion and analysis of Catahoula Parish School Board's financial performance provides an overall review of the School Board's financial activities for the fiscal year ended June 30, 2010. The intent of this discussion and analysis is to look at the School Board's financial performance as a whole; readers should also review the financial statements and notes to the financial statements to enhance their understanding of the School Board's financial performance.

Government-wide Financial Statements:

The *Government-wide Financial Statements* are designed to provide readers with a broad overview of the School Board's finances in a manner similar to private sector business.

The *Statement of Net Assets* presents information on all of the School Board's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the School Board is improving or deteriorating.

The *Statement of Activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods.

Both of the government-wide financial statements present functions of the School Board that are principally supported by taxes and intergovernmental revenues (governmental activities). The School Board has no functions or activities which are business-like in nature, meaning that they are primarily supported by user fees and charges for services, such as a municipality owned utility system. The governmental activities of the School Board include regular and special education programs, support services, administration, maintenance, student transportation, and school food services. The School Board contains no other units of government (component units) nor is it contained as a component unit of any other level of local or state government.

Fund Financial Statements:

A *fund* is a grouping of related accounts that are used to maintain control over the resources that have been segregated for specific activities or objectives. The School Board, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the funds of the School Board can be divided into two categories: governmental funds and fiduciary funds.

Catahoula Parish School Board
Management Discussions and Analysis (MD&A)
June 30, 2010

Governmental Funds:

Governmental funds are used to account for essentially the same functions as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near term financial requirements. Because of the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long term impact of the School Board's near-term financing decisions. Both the governmental fund balance and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The School Board maintains dozens of individual governmental funds. Information is presented separately in the government fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, School Food Service Fund, Stabilization Fund, Title I and IDEA B. The remaining funds are combined into a single, aggregated presentation under the label of other governmental funds, which contains all non-major funds. Individual fund data for each of these non-major funds is provided in the form of combining statements elsewhere in this report.

The School Board adopts annual appropriated budgets for the General Fund and Special Revenue Funds. Budgets were not adopted for Debt Service Funds. As such, a budget to actual was not prepared for the Debt Service Funds.

Fiduciary Funds:

Fiduciary Funds are used to account for resources held for the benefit of outside parties such as students. Fiduciary funds are not reflected in the government-wide financial statements because of the resources of those funds are not available to support the School Board's programs. The sole fiduciary fund of the School Board is the School Activity Fund, which contains monies belonging to the schools, their students, clubs and other activities.

Notes to the financial statements:

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Catahoula Parish School Board
Management Discussions and Analysis (MD&A)
June 30, 2010**

FINANCIAL ANALYSIS OF THE ENTITY

Statement of Net Assets
As of June 30, 2010

Current and other assets	\$ 5,953,936
Investments	1,045,821
Capital Assets	<u>5,621,538</u>
Total Assets	<u>\$12,621,295</u>
Other liabilities	\$ 2,249,166
Compensated Absences Payable	461,341
Bonds Payable	<u>507,999</u>
Total Liabilities	<u>\$ 3,218,506</u>
Net Assets	
Invested in capital assets, net of debt	\$ 5,113,539
Restricted for debt service	25,852
Restricted for Medicaid	55,819
Unrestricted	<u>4,207,579</u>
Total Net Assets	<u>\$ 9,402,789</u>

- Capital assets, which are reported net of depreciation, account for 45% of the total assets of the School Board.
- Bonds payable continues to account for 16% of total liabilities reported.
- Net assets invested in capital assets account for 54% of the total net assets reported.
- Unrestricted net assets account for 45% of the total net assets reported, the same percentage as the previous two years.
- Total net assets have increased by \$86,101 or 1% from the prior year. The main reasons for the increase were the purchase of buses and a grant funded laptop school set.

Catahoula Parish School Board
Management Discussions and Analysis (MD&A)
June 30, 2010

Changes in Net Assets
For the year ended June 30, 2010

Revenues	
Charges for services	\$ 100,120
Operating Grants	4,417,179
Capital Grants	-
General Revenues	
Property Taxes	905,237
Sales Taxes	2,449,734
Rents/Leases	91,723
Earnings on Investments	19,854
MFP	9,861,290
Other	<u>86,767</u>
Total Revenues	<u>\$17,931,904</u>
Expenses	
Regular Education	\$ 6,077,344
Special Education	1,869,669
Vocational Education	795,743
Other Instructional	161,854
Special Programs	1,013,601
Adult Education	116,297
Pupil Support	735,610
Instructional Staff Support	1,497,960
General Administrative	428,511
School Administration	742,450
Business Services	428,307
Operations & Maintenance	1,403,128
Pupil Transportation	1,165,539
Central Services	7,147
Community Services	9,927
Facility Acquisition	195,854
Unallocated Depreciation	-
Interest on Debt Services	19,733
Food Services	<u>1,177,129</u>
Total Expenses	<u>\$17,845,803</u>
Excess (Deficiency) of Revenue over Expenses	<u>\$ 86,101</u>

- MFP, which accounts for 55% of total revenues, decreased \$722,619 over 2008-2009. A portion of the decrease was due to ARRA funding backfilling the MFP formula. Our portion was \$310, 980. The remainder of the decrease was due to the decrease in student population. The funding was based on 75 less students that 2008-2009.
- Property tax collections remained steady for the year.

Catahoula Parish School Board
Management Discussions and Analysis (MD&A)
June 30, 2010

- Sales tax collections increased from the prior year. Sales tax collections increased \$341,280 or 16%. The increase is due to the passing of a new 1% sales tax that went into effect January 1, 2009. The 2009-2010 fiscal year was the first full year of sales tax collections.
- Earnings on investments decreased \$34,973 or 64% from the prior year. This can be attributed to lower investment rates. The rates were below 1% for the entire fiscal year.
- Grant funding increased significantly due to Title I ARRA funding and IDEA B ARRA funding from the Federal Stimulus program. This funding was for a two year period and will end June 30, 2011.
- Most other revenue and expense accounts did not change significantly from prior year. Expense accounts that increased were mostly due to increased benefit costs.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At the end of 2010, the Catahoula Parish School Board had \$5,621,538 invested in a broad range of capital assets, including land, buildings, and equipment.

This amount represents a net increase of \$27,089, or less than 1%. This increase includes all additions, deletions and annual depreciation.

Capital Assets at Year-end
(Net of Depreciation)

	<u>2010</u>	<u>2009</u>
Land	\$2,395,000	\$2,388,000
Buildings	3,055,418	3,097,810
Equipment	<u>171,120</u>	<u>108,639</u>
Totals	<u>\$5,621,538</u>	<u>\$5,594,449</u>

Long-term Debt

At the end of the current fiscal year, the Catahoula Parish School Board had bonded debt outstanding of \$430,000. There was also outstanding \$77,999 of Qualified Academic Zone Bonds that are interest free. The total of this is a 18% decrease over the prior year due to payments made during the year.

**Catahoula Parish School Board
Management Discussions and Analysis (MD&A)
June 30, 2010**

VARIATIONS BETWEEN ORIGINAL AND FINAL BUDGETS

Sales Tax collections were more than expected due to stronger sales during the year. This can be in large part attributed to road and bridgework. MFP was lower due to the state backfilling the MFP with Federal ARRA Stabilization funds. The expenses were higher due to a variety of issues mainly relating to the increased salaries and benefits costs.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

Growth of the parish seems to be declining. Student population used for 2010-2011 MFP calculation declined 56 students. Federal stimulus funding will only exist for one more year.

The Catahoula Parish School Board's elected officials considered the following factors and indicators when setting next year's budget. These factors and indicators include:

- Property tax millages stayed the same since they were already at their maximum.
- District #12 passed a construction bond issue in the amount of \$750,000.
- MFP stabilization funding was put back into the MFP formula.
- Teacher's retirement increased by 4.7%.
- School Employee's retirement increased by 6.7%.
- Other expenditures are expected to remain the consistent with the current year.

The Catahoula Parish School Board expects that next year's results to be in a deficit once again due to the considerable loss of students and increase in benefits.

CONTACTING THE CATAHOULA PARISH SCHOOL BOARD'S MANAGEMENT

This financial report is designed to provide a general overview of the School Board's finances with an interest in the government's financial position and operations. Questions concerning any of the information provided in this report or request for additional financial information should be addressed to Christi Lofton, Business Manager, Catahoula Parish School Board, P.O. Box 290, Harrisonburg, LA 71340.

CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana
STATEMENT OF NET ASSETS
JUNE 30, 2010

ASSETS

Cash and cash equivalents	\$ 4,641,160
Investments	1,045,821
Receivables	809,183
Interfund receivables	471,177
Inventory	32,416
Other Assets	-
Land, Building, and equipment	<u>5,621,538</u>

TOTAL ASSETS	\$ <u>12,621,295</u>
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LIABILITIES AND NET ASSETS

LIABILITIES

Salaries and benefits payable	\$ 1,757,031
Interfund payables	471,177
Accounts payable and other liabilities	20,958
Deferred revenues	-
Compensated absences payable	461,341
Long-term liabilities	
Due within one year	114,181
Due in more than one year	<u>393,818</u>

TOTAL LIABILITIES	\$ <u>3,218,506</u>
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NET ASSETS

Invested in capital assets, net of related debt	\$ 5,113,539
Restricted for debt service	25,852
Restricted for medical aid	55,819
Unrestricted	<u>4,207,579</u>

TOTAL NET ASSETS	\$ <u><u>9,402,789</u></u>
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The Notes to the Basic Financial Statements are an Integral Part of this Statement

CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana
STATEMENT OF ACTIVITIES
JUNE 30, 2010

Functions/Programs	Expenses	Program Revenues			Net (Expenses)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Asset
Governmental Activities:					
Instruction:					
Regular Education	\$ 6,077,344	\$ -	\$ 744,325	\$ -	\$ (5,333,019)
Special Education	1,869,669	-	241,001	-	(1,628,668)
Vocational Education	795,743	-	36,720	-	(759,023)
Other Instructional	161,854	-	16,820	-	(145,034)
Special Programs	1,013,601	-	1,003,399	-	(10,202)
Adult Education	116,297	-	116,155	-	(142)
Total Instruction	\$ 10,034,508	\$ -	\$ 2,158,421	\$ -	\$ (7,876,088)
Support Services:					
Pupil Support	\$ 735,610	\$ -	\$ 147,842	\$ -	\$ (587,768)
Instructional Staff Support	1,497,960	-	1,105,023	-	(392,937)
General Administrative	428,511	-	18,877	-	(409,634)
School Administration	742,450	-	38,467	-	(703,983)
Business Services	428,307	-	-	-	(428,307)
Operations & Maintenance	1,403,128	-	223,944	-	(1,179,184)
Pupil Transportation	1,165,539	-	5,939	-	(1,159,600)
Central Services	7,147	-	12	-	(7,135)
Community Services	9,927	-	3,583	-	(6,344)
Facility Acquisition	195,854	-	-	30,672	(165,182)
Interest on Debt Services	19,733	-	-	-	(19,733)
Total Support Services	\$ 6,634,166	\$ -	\$ 1,543,687	\$ 30,672	\$ (5,059,807)
Total Governmental Activities	\$ 16,668,675	\$ -	\$ 3,702,107	\$ 30,672	\$ (12,935,895)
Business-type activities:					
Food Services	\$ 1,177,129	\$ 100,120	\$ 684,400	\$ -	\$ (392,609)
Total Business-type activities	\$ 1,177,129	\$ 100,120	\$ 684,400	\$ -	\$ (392,609)
Total School District	\$ 17,845,803	\$ 100,120	\$ 4,386,507	\$ 30,672	\$ (13,328,504)

General Revenues:

Taxes:	
Ad Valorem	\$ 872,089
Up to 1% Collection by Sheriff	33,148
Sales Taxes	2,449,734
Rents/Leases	91,723
Earnings on investments	19,854
Transfers	(155,213)
Other Restricted Grant Revenues	39,088
Other	73,447
State Source:	
MFP	9,861,290
Other	129,445
Total General Revenues & Special Items	\$ 13,414,605
Change in Net Assets	\$ 86,101
Net Assets-July 1, 2009	\$ 9,316,688
Net Assets-June 30, 2010	\$ 9,402,789

The Notes to the Basic Financial Statements are an Integral Part of this Statement

CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana
GOVERNMENTAL FUNDS
Balance Sheet
JUNE 30, 2010

	<u>General</u>	<u>School Food</u> <u>Service</u>	<u>Stabilization</u>	<u>Title I</u>	<u>IDEA B</u>	<u>Other</u> <u>Government</u>	<u>Total</u>
ASSETS							
Cash and cash equivalents	\$ 4,108,261	\$ 115,732	\$ -	\$ -	\$ -	\$ 417,167	\$ 4,641,160
Investments	630,000	-	-	-	-	415,821	1,045,821
Receivables	236,932	5,133	-	201,844	76,510	288,764	809,183
Due from other funds	471,177	-	-	-	-	-	471,177
Inventory	-	32,416	-	-	-	-	32,416
Other Assets	-	-	-	-	-	-	-
TOTAL ASSETS	\$ 5,446,370	\$ 153,281	\$ -	\$ 201,844	\$ 76,510	\$ 1,121,752	\$ 6,999,757
LIABILITIES							
Liabilities:							
Salaries and benefits payable	\$ 1,601,768	\$ 36,100	\$ -	\$ 29,718	\$ 13,205	\$ 76,240	\$ 1,757,031
Due to other funds	33,393	-	-	172,126	63,305	202,353	471,177
Accounts payable and other liabilities	7,127	2,726	-	-	-	11,105	20,958
Deferred revenues	-	-	-	-	-	-	-
TOTAL LIABILITIES	\$ 1,642,287	\$ 38,826	\$ -	\$ 201,844	\$ 76,510	\$ 289,699	\$ 2,249,166
Fund Balance:							
Reserved for Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,852	\$ 25,852
Reserved for Medicaid	55,819	-	-	-	-	-	55,819
Unreserved:							
Designated	534,617	-	-	-	-	-	534,617
Undesignated	3,213,647	114,455	-	-	-	806,201	4,134,303
TOTAL FUND BALANCES	\$ 3,804,083	\$ 114,455	\$ -	\$ -	\$ -	\$ 832,053	\$ 4,750,591
TOTAL LIABILITIES AND FUND BALANCES	\$ 5,446,370	\$ 153,281	\$ -	\$ 201,844	\$ 76,510	\$ 1,121,751	\$ 6,999,757

The Notes to the Basic Financial Statements are an Integral Part of this Statement

CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
JUNE 30, 2010

Total Fund Balances-Governmental Funds		\$ 4,750,591
Cost of capital assets at June 30, 2010	\$ 31,363,811	
Less: Accumulated Depreciation as of June 30, 2009	<u>(25,742,273)</u>	5,621,538
Long-term liabilities at June 30, 2010		
Bonds payable	\$ (507,999)	
Accrued interest payable	-	
Compensated absences payable	<u>(461,341)</u>	<u>(969,340)</u>
Total net assets at June 30, 2010--Governmental Activities		<u>\$ 9,402,789</u>

The Notes to the Basic Financial Statements are an Integral Part of this Statement

CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana
GOVERNMENTAL FUNDS
Statement of Revenues, Expenditures and Changes in Fund Balance
JUNE 30, 2010

	<u>General</u>	<u>School Food Service</u>	<u>Stabilization</u>	<u>Title I</u>	<u>IDEA B</u>	<u>Other Government</u>	<u>Total</u>
REVENUES							
Local Sources:							
Ad Valorem Taxes	\$ 387,137	\$ -	\$ -	\$ -	\$ -	\$ 518,100	\$ 905,237
Sales Taxes	2,449,734	-	-	-	-	-	2,449,734
Rents/Leases	91,723	-	-	-	-	-	91,723
Earnings on Investments	16,054	37	-	-	-	3,763	19,854
Other	50,675	121,696	-	-	-	245,419	417,790
State Sources:							
MFP	9,662,111	199,179	-	-	-	-	9,861,290
Restricted Grants	42,706	-	-	-	-	458,201	500,907
Other	28,136	-	-	-	-	23,883	52,019
Federal Sources:							
Free & Reduced Meal Payment/Commodities	-	684,400	-	-	-	10,752	695,152
Restricted Grants	71,292	-	310,980	1,357,553	554,787	598,472	2,893,083
TOTAL REVENUES	\$ 12,799,568	\$ 1,005,312	\$ 310,980	\$ 1,357,553	\$ 554,787	\$ 1,858,590	\$ 17,886,789
EXPENDITURES							
Instruction:							
Regular Education	\$ 5,356,361	\$ -	\$ 310,980	\$ 2,477	\$ -	\$ 430,868	\$ 6,100,686
Special Education	1,628,766	-	-	-	205,850	35,053	1,869,669
Vocational Education	759,023	-	-	-	-	36,720	795,743
Other Instructional	145,034	-	-	2,298	-	14,522	161,854
Special Programs	4,102	-	-	724,163	58	279,177	1,007,500
Adult Education	142	-	-	-	-	116,155	116,297
Total Instruction	\$ 7,893,428	\$ -	\$ 310,980	\$ 728,938	\$ 205,908	\$ 912,495	\$ 10,051,749
Support Services:							
Pupil Support	\$ 587,768	\$ -	\$ -	\$ -	\$ 138,232	\$ 9,610	\$ 735,610
Instructional Staff Support	390,749	-	-	467,684	152,150	487,378	1,497,960
General Administrative	376,122	-	-	-	-	18,861	394,983
School Administration	703,983	-	-	-	-	38,467	742,450
Business Services	428,307	-	-	-	-	-	428,307
Operations & Maintenance	1,177,345	-	-	11,050	-	212,894	1,401,289
Pupil Transportation	1,198,779	-	-	3,397	1,075	1,467	1,204,718
Central Services	7,135	-	-	-	-	12	7,147
Community Services	6,344	-	-	3,583	-	0	9,927
Total Support Services	\$ 4,876,532	\$ -	\$ -	\$ 485,714	\$ 291,457	\$ 768,689	\$ 6,422,391
Facility Acquisition and Construction	\$ 98,279	\$ -	\$ -	\$ -	\$ -	\$ 30,672	\$ 128,951
Food Services	206,098	977,501	-	-	-	381	1,183,980
Debt Services:							
Principal retirement	2,255	-	-	-	-	111,927	114,182
Interest and Bank Charges	-	-	-	-	-	19,733	19,733
TOTAL EXPENDITURES	\$ 13,076,592	\$ 977,501	\$ 310,980	\$ 1,214,652	\$ 497,365	\$ 1,843,896	\$ 17,920,986
Other Financing Sources (Uses)							
Transfers of Indirect Cost In	\$ 249,836	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 249,836
Operating Transfers In	17,924	-	-	-	-	172,386	190,310
Sale of Surplus Items	-	-	-	-	-	-	-
Insurance Proceeds from losses	4,974	-	-	-	-	-	4,974
Operating Transfers Out	12,000	-	-	-	-	161,137	173,137
Indirect Costs Out	-	-	-	142,903	57,427	49,507	249,837
Total Other Sources	\$ 260,734	\$ -	\$ -	\$ (142,903)	\$ (57,427)	\$ (38,258)	\$ 22,146
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES							
	\$ (16,290)	\$ 27,811	\$ -	\$ (2)	\$ (5)	\$ (23,565)	\$ (12,051)
Fund Balance--Beginning	\$ 3,812,798	\$ 87,642	\$ -	\$ 2	\$ 5	\$ 871,786	\$ 4,772,233
Residual Equity Transfer In/Out	-	-	-	-	-	-	-
Prior Period Adjustment	7,575	-	-	-	-	(17,166)	(9,591)
Fund Balance--Ending	\$ 3,804,083	\$ 115,453	\$ -	\$ -	\$ -	\$ 831,055	\$ 4,750,591

The Notes to the Basic Financial Statements are an Integral Part of this Statement

CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana
RECONCILIATION OF THE GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE TO STATEMENT OF ACTIVITIES
JUNE 30, 2010

Total Net Changes in Fund Balance Governmental Funds		\$	(21,642)
Prior Period Adjustment			-
Deferred Revenues			-
Capital Assets:			
Capital Outlay capitalized	\$	247,314	
Depreciation expense for year ended June 30, 2009		<u>220,225</u>	27,089
Capital Assets acquired through QZAB			-
Long Term Debt:			
Principal portion of debt service payments	\$	114,182	
Escrow payments		-	
Operating Transfer		-	
Deposits		-	
Excess of compensated absences earned over amounts used		<u>(33,528)</u>	<u>80,654</u>
Change in Net Assets--Governmental Activities		\$	<u><u>86,101</u></u>

The Notes to the Basic Financial Statements are an Integral Part of this Statement

CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana
STATEMENT OF FIDUCIARY NET ASSETS
JUNE 30, 2010

ASSETS

Cash and cash equivalents

\$ 178,443

TOTAL ASSETS

\$ 178,443

LIABILITIES

Deposits due others

\$ 178,443

TOTAL LIABILITIES

\$ 178,443

The Notes to the Basic Financial Statements are an Integral Part of this Statement

CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana

Notes to the Financial Statements
As of and For the Year Ended June 30, 2010

1. GENERAL INFORMATION

The Catahoula Parish School Board was created by Louisiana Revised Statute (LSA-R.S.)17:51 to provide public education for the children in Catahoula Parish. The School Board is authorized by LSA-R.S. 17:81 to establish policies and regulations for its own government consistent with the laws of the State of Louisiana and the regulations of the Louisiana Board of Elementary and Secondary Education. The School Board is comprised of nine members who are elected from nine districts for terms of four years.

The School Board operates 9 schools within the parish with a total enrollment of approximately 1,571 pupils for the Year Ended June 30, 2010. In conjunction with the regular education programs, some of these schools offer special education and/or adult education programs. In addition, the School Board provides transportation and school food services for the students.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Catahoula Parish School Board conform with generally accepted accounting principles (GAAP) as applied to governments. The Governmental Accounting Standards Board (GASB) is the standard-setting body for establishing governmental accounting and financial reporting principles.

This financial report has been prepared in conformity with GASB Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis - for State and Local Governments* issued June, 1999. The following is a summary of the School Board's significant policies.

A. FINANCIAL REPORTING ENTITY

GASB Statement No. 14 established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. Under provisions of this Statement, the School Board is considered a primary government, since it is a special purpose government that has a separately elected governing body having ultimate accountability to the electorate, has a separate legal standing and is fiscally independent of other state and local governments. As used in GASB Statement 14, fiscally independent means that the School Board may, without the approval or consent of another governmental entity, determine or modify its own budget, levy its own taxes or set rates and charges and issue bonded debt. The School Board has no component units, as defined by GASB Statement 14 as other legally separate organizations for which the elected School Board members are financially accountable. There are no other primary governments with which the School Board has a significant relationship.

B. FUND ACCOUNTING

The financial transactions of the School Board are recorded in individual funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues and expenditures. Each account group represents a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not affect net expendable available financial resources. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain School Board functions and activities. A fund is a separate fiscal and accounting entity with a self-balancing set of accounts.

CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana

Notes to the Financial Statements
(Continued)

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES(continued)

Funds of the School Board are classified into two categories: Governmental and Fiduciary as discussed below.

Governmental Funds

Governmental funds account for all or most of the School Board's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds include:

- 1.. General Fund - The general operating fund of the School Board and accounts for all financial resources, except those required to be accounted for in other funds.
2. Special Revenue Funds - Account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
3. Debt Service Funds - Account for transactions relating to resources retained and used for the payment of principal and interest on the long-term debt recorded in the general long-term debt account group.
4. Capital Projects Funds - Account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds.

Fiduciary Funds

1. School Activity Agency Fund - Accounts for assets held by the School Board as an agent for the individual schools and school organizations. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations but utilizes the modified accrual basis of accounting..

C. BASIS OF PRESENTATION

The School Board's Basic Financial Statements consist of the government-wide statements on all of the non-fiduciary funds activities and fund financial statements(individual major funds and combined non-major fund). The statements are prepared in accordance with accounting principles generally accepted in the United States of America as applied to governmental units. Private sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide financial statements and proprietary fund financial statements to the extent that those standards do not conflict or contradict guidance of the GASB.

CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana

Notes to the Financial Statements
(Continued)

D. MANAGEMENT FOCUS/BASIS OF ACCOUNTING

Government-Wide Financial Statements(GWFS)

The Statement of Net Assets and the Statement of Activities display information about the reporting government as a whole. These statements include all the financial activities of the School Board except for the Fiduciary Fund. The Fiduciary Fund is only reported in the Statement of Net Fiduciary Assets at the Fund Financial Statement level.

The GWFS were prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from the exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from non-exchange transactions are recognized in accordance with the requirements of GASB No. 33, *Accounting and Reporting for Non-exchange Transactions*.

Program Revenues

Program revenues included in the Statement of Activities are derived directly from parties outside of the School Board's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the School Board's general revenues.

Allocation of Indirect Expenses

The School Board reports all direct expenses by function in the Statement of Net Activities. Direct expenses are those that are clearly identifiable by function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the Statement Of Activities. Depreciation expense which can be specifically identified by function is included in the direct expenses of each function. Depreciation on the buildings is assigned to the general administration function due to the fact that school buildings serve multiple purposes. Interest on long-term debt is considered as indirect expense and is reported separately on the Statement of Activities.

Fund Financial Statements(FFS)

Government Funds

The accounting and financial reporting treatments applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e. revenues and other financial sources) and decreases(i.e. expenditures and other financing uses) in net current assets.

CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana

Notes to the Financial Statements
(Continued)

Governmental Funds are accounted for on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized in the accounting period in which they become susceptible to accrual - that is, when they become measurable and available to pay current period liabilities. Such revenue items are ad valorem taxes, sales taxes and state and federal entitlements. Sales and use taxes and ad valorem taxes are considered "available" when expected to be collected within the next two months. Revenue from state and federal grants is recorded when the reimbursable expenditures have been incurred.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Costs of accumulated unpaid vacation, sick leave and other employee benefit amounts are reported in the period due and payable rather than the period earned by employees and general long-term obligations principal and interest payments are recognized only when due.

E. BUDGET PRACTICES

Preliminary budgets for the ensuing year are prepared by the director of business and finance beginning in August. The availability of the proposed budgets for public inspection and the date of public hearing on the budgets are then advertised in the official journal. During a special September meeting, the School Board holds a public hearing on the proposed budgets in order to receive comments from citizens. Changes are made to the proposed budgets based on the public hearing and the desires of the School Board as a whole. The budgets are then adopted during the special September meeting, and notice is published in the official journal.

The School Board adopted budgets for the General Fund and all special revenue funds. Budgets are prepared on the modified accrual basis of accounting. All appropriations lapse at year end and must be reappropriated during the following year to be expended. Encumbrances are not recognized within the accounting records for budgetary control purposes. Formal budget integration (within the accounting records) is employed as a management control device. The superintendent of schools is authorized to transfer amounts between line items within any fund. However, when actual revenues within a fund fail to meet budgeted revenues by 5% or more, and/or actual expenditures within a fund exceed budgeted expenditures by 5% or more, a budget amendment is adopted by the School Board in an open meeting. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

F. ENCUMBRANCES

Encumbrance accounting is not employed. However, outstanding purchase orders are taken into consideration before expenditures are incurred in order to assure that applicable appropriations are not exceeded.

CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana

Notes to the Financial Statements
(Continued)

G. CASH, CASH EQUIVALENTS AND INVESTMENTS

Cash and cash equivalents include amounts in demand deposits. Investments consist of certificates of deposits with varying maturities less than twelve months.

The School Board maintains seven bank accounts, exclusive of the individual school's bank accounts, with the School Board's fiscal agent banks. These seven accounts are the Master Bank Account, Consolidated Payroll account, Worker's Compensation Special Payroll Account, and the Sales Tax Account and three Certificates of Deposits. As of June 30, 2010, there were no cash overdrafts with the fiscal agent banks.

The School Board maintains separate "book" cash accounts for each separate fund. Negative book cash balances appear in the combined statements as a liability - "Due to Other Funds"

H. INVENTORY

Inventory of the School Lunch Special Revenue Fund consists of food purchased by the School Board and commodities granted by the United States Department of Agriculture through the Louisiana Department of Agriculture and Forestry. The commodities are recorded as revenues when received. However, all inventory items are recorded as expenses when consumed. All inventory items purchased are valued at the lower of the costs (first-in, first-out) or market, and commodities are assigned values based on information provided by the United States Department of Agriculture.

I. CAPITAL ASSETS

Capital assets are capitalized at historical cost or estimated historical cost for assets where the actual historical cost is not available. Donated assets are recorded as capital assets at the estimated fair value at the date of the donation. The system for the accumulation of fixed asset cost data does not provide the means for determining the percentage of assets valued at actual cost and those valued at estimated cost.

Capital assets are recorded in the GWFS but are not recorded in the FFS. All capital assets are depreciated using the straight-line method over their estimated useful lives. No salvage value has been taken into consideration since surplus assets are sold for immaterial amounts. Useful lives are approximately 40 years for buildings and 3 to 20 years for equipment.

The School Board does not possess any material amounts of infrastructure capital assets, such as parking lots and sidewalks. Amounts expended for such assets prior to July 1, 2002 have been added to the related buildings.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana

Notes to the Financial Statements
(Continued)

J. RESERVES AND DESIGNATIONS

Portions of fund balances are reserved for future uses, and, therefore, are not available for appropriation or expenditure. Designations of unreserved fund balances in Governmental Fund types indicates the School Board's plans for the use of financial resources in a future period.

K. INTERFUND TRANSACTIONS

During the course of normal operations, the School Board has numerous transactions between funds, including expenditures and transfers to provide services, construct assets and service debt. The accompanying financial statements generally reflect such transactions as operating transfers.

L. SALES TAX

On November 18, 1967, voters of the parish passed a 1% sales tax for an indefinite period of time. Of the 1%, 3/4 is dedicated to salaries of school teachers and other School Board employees, while the remaining 1/4 is dedicated to the operation of the parish school system. On April 7, 1987, voters approved a 1% tax for an indefinite period of time. The tax is dedicated to operating the parish school system. The School Board received a 2% sales tax. The taxes are collected by the Concordia Parish School Board and deposited in a bank account for the Catahoula Parish School Board. For its collection services, the Concordia Parish School Board received 1 1/4% of collected sales taxes. The sales taxes are recorded as revenue in the General Fund.

M. COMPENSATED ABSENCES

All twelve-month employees earn from 10 to 18 days of vacation leave each year, depending upon length of service with the School Board. Vacation leave can be accumulated. Upon separation, all unused vacation leave is forfeited.

All School Board employees earn from 10 to 18 days of sick leave each year, depending upon the number of months employed. All employees accumulate sick leave without limitation. Upon retirement or death, unused sick leave of up to 25 days is paid to the employee or to the employee's estate at the employee's current rate of pay. Under the Louisiana Teachers Retirement System, the total unused sick leave, including the 25 days paid, is used in the retirement benefit computation as earned service for leave earned prior to July 1, 1988. For sick leave earned after July 1, 1988 under the Louisiana Teachers Retirement System and for sick leave earned under the Louisiana School Employees Retirement System, all unpaid sick leave, which excludes the 25 days paid, is used in the retirement benefit computation as earned service.

Sabbatical leave may be granted for rest and recuperation, and for professional and cultural improvement. Any employee with a teaching certificate is entitled, subject to approval by the School Board, to one semester of sabbatical leave after three years of continuous service or two semesters of sabbatical leave after six or more years of continuous service. Sabbatical leave benefits are recorded as expenditures in the period paid.

CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana

Notes to the Financial Statements
(Continued)

The cost of leave privileges, computed in accordance with the GASB Codification Section C60, is recognized as a current-year expenditure in the governmental funds when leave is actually taken or when employees or their heirs are paid for accrued leave upon retirement or death. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

At June 30, 2010, employees of the School Board have accumulated and vested \$ 461,341 of employee leave benefits, computed in accordance with GASB Codification Section C60. The liability is recorded within the general long-term obligations account group.

3. EQUITY IN POOLED CASH AND EQUIVALENTS

A. EQUITY IN POOLED CASH

The School Board maintains a cash pool that is available for use by all funds. Positive bank cash balances are displayed on the combined balance sheet as "Cash". Negative book cash balances are included in "Due to Other Funds" on the combined balance sheet.

B. DEPOSITS AND INVESTMENTS

At year end, the carrying amount of the School Boards deposits and investments was \$ 5,686,981 and the bank balance was \$ 6,598,165. Of the bank balance, \$ 779,733 was collateralized by FDIC insurance and \$ 5,827,452 was collateralized with securities held by the pledging financial institutions' agents in the name of the School Board. Securities that may be pledged as collateral are obligations of the U. S. Government and its agencies and obligations of the State of Louisiana and its municipalities and school districts.

4 AD VALOREM TAXES

The following is a summary of authorized and levied ad valorem tax millages for the Year Ended June 30, 2010:

	<u>Authorized</u>	<u>Levied</u> <u>2009</u>	<u>Expiration</u> <u>Date</u>
Parish wide taxes:			
Constitutional	4.38	4.12	Indefinite
Special operational	5.70	5.79	2010
Special leeway	5.70	5.79	2013
School building repair and equipment	1.60	1.55	2010
District taxes:			
Maintenance:			
School District No. 1	4.88	4.79	2011
School District No. 2	5.05	4.60	2011
School District No. 25	5.56	5.18	2011

CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana

Notes to the Financial Statements
(Continued)

Bond Sinking:

School District No. 1 - 1993 (Refunded Debt)	6.54	4.01	2010
School District No. 5	59.56	20.00	2014

Taxable property in Louisiana is required by law to be assessed annually by the Parish Assessor (or by the Louisiana Tax Commission in the case of public utility property). The Catahoula Parish Sheriff, as provided by State Law, is the official collector of general property taxes levied by the School Board.

Taxes are due and payable by December 31 of the year assessed and the lien date is January 1 of the following year. Historically, virtually all ad valorem taxes are collected since they are secured by property. Therefore, no allowance for uncollected taxes has been established.

5. RETIREMENT SYSTEMS

Substantially all employees of the School Board are members of two statewide retirement systems. In general, professional employees (such as teachers and principals) and lunchroom workers are members of the Louisiana Teachers Retirement System (TRS); other employees, such as custodial personnel and bus drivers, are members of the Louisiana School Employees Retirement System (LSERS). Generally, all full-time employees are eligible to participate in the systems, with employee benefits vesting after 10 years of service.

Benefits of the systems are funded by employee and employer contributions. The contribution rates (as a per cent of covered salaries) are established by state law as follows:

	2010	
	<u>Employee</u>	<u>Employer</u>
Louisiana Teachers Retirement System (TRS):		
Regular	8.0 %	15.5 %
Plan B	8.0 %	15.5 %
Louisiana School Employees Retirement System (LSERS)	7.5%	17.6 %

CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana

Notes to the Financial Statements
(Continued)

The School Board's employer contribution for the TRS, as provided by state law, is funded by the State of Louisiana through annual appropriations, by deductions from local ad valorem taxes, and by remittances from the School Board. For the LSERS, all of the School Board's employer contributions are funded by the State of Louisiana through annual appropriations. Benefits granted by the retirement systems are guaranteed by the State of Louisiana under provisions of the Louisiana Constitution of 1974. For the year ended June 30, 2010, the current-year payroll for the School Board totaled \$ 10,061,073. The employer contributions and total current-year payroll of covered employees for the Year Ended June 30, 2010, are as follows:

	<u>Regular</u>	<u>Plan B</u>	<u>LSERS</u>	<u>Total</u>
Employer contribution:	\$ 1,202,596	\$ 53,935	\$ 136,642	\$ 1,362,297
Total covered current-year payroll:	\$ 7,744,580	\$ 349,027	\$ 776,518	\$ 8,870,125

6. POST-RETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

Plan Description. Catahoula Parish School Board participates in a fully insured health insurance and life insurance program administered by the Louisiana Office of Group Benefits (OGB).

Medical benefits are provided through the Louisiana Office of Group Benefits (OGB) and involve several statewide networks and one HMO with a premium structure by region. The plan provisions are contained in the official plan documents of the OGB, available at www.groupbenefits.org - "Quick Links" - "Health Plans". The OGB plan is a fully insured, multiple-employer arrangement and has been deemed to be an *agent multiple-employer plan* (within the meaning of paragraph 22 of GASB 45) for financial reporting purposes and for this valuation. The OGB "Medicare Advantage" plan (see rate exhibit in Appendix II) has been assumed to apply to those employees after Medicare eligibility for purposes of this valuation. Medical benefits are provided to employees upon actual retirement. Most of the employees are covered by the Teachers' Retirement System of Louisiana (TRSL), whose retirement eligibility (D.R.O.P. entry) provisions as follows: 30 years of service at any age; age 55 and 25 years of service; or, age 65 and 20 years of service. For employees not covered by TRSL, it was assumed that age 60 and 10 years of service also applied in addition to the foregoing provisions.

Life insurance coverage under the OGB program is available to retirees by election and the blended rate (active and retired) is \$0.96 per \$1,000 of insurance. The employer pays 50% of the cost of the retiree life insurance. Since GASB 45 requires the use of "unblended" rates, we have used the 94GAR mortality table described above to "unblend" the rates so as to reproduce the composite blended rate overall as the rate structure to calculate the actuarial valuation results for life insurance. All of the assumptions used for the valuation of the medical benefits have been used except for the trend assumption; zero trend was used for life insurance. Insurance coverage amounts are reduced by 25% at age 65 and by an additional 25% at age 70 according to the OGB plan provisions.

Contribution Rates. Employees do not contribute to their post employment benefits costs until they become retirees and begin receiving those benefits. The plan provisions and contribution rates are contained in the official plan documents.

CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana

Notes to the Financial Statements
(Continued)

6. POST-RETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS
(Continued)

Fund Policy. Until Fiscal Year Ending June 30, 2007, the Catahoula Parish School Board recognized the cost of providing post-employment medical and life benefits (the Catahoula Parish School Board's portion of the retiree medical and life benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a pay-as-you-go basis. Effective with the Fiscal Year beginning July 1, 2007, the Catahoula Parish School Board implemented Government Accounting Standards Board Statement Number 45, *Accounting and Financial Reporting by Employers for Post employment Benefits Other than Pensions* (GASB 45). The funding policy is not to fund the ARC except to the extent of the current year's retiree funding costs.

In Fiscal Year Ending June 30, 2010, the Catahoula Parish School Board's portion of health care funding cost for retired employees totaled \$1,043,839 and life totaled \$12,125. These amounts were applied toward the Net OPEB Benefit Obligation as shown in the table on the following page.

Annual Required Contribution. The Catahoula Parish School Board's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB 45. The Annual Required Contribution (ARC) is the sum of the Normal Cost plus the contribution to amortize the Actuarial Accrued Liability (AAL). A level dollar, open amortization period of 30 years (the maximum amortization period allowed by GASB 43/45) has been used for the post-employment benefits. The total ARC for the fiscal year beginning July 1, 2009 is \$1,600,830 (medical), and \$41,745 (life) as set forth below:

	Medical	Life
Normal Cost	\$ 366,083	\$ 4,515
30-year UAL amortization amount	1,234,747	37,230
Annual required contribution (ARC)	\$ 1,600,830	\$ 41,745

Net Post-employment Benefit Obligation (Asset). The table below shows the Catahoula Parish School Board's Net Other Post-employment Benefit (OPEB) Obligation (Asset) for fiscal year ending June 30, 2010:

	Medical	
1. Beginning Net OPEB Obligation (Asset) 7/1/2009	\$994,052	\$85,732
2. Annual required contribution	1,600,830	41,745
3. Interest on Net OPEB Obligation (Asset): .04 X [1]	39,762	3,429
4. ARC Adjustment: [1]/17.292	57,486	4,958
5. OPEB Cost: [2]+[3]-[4]	1,583,106	40,216
6. Contribution	0	0
7. Current year retiree premium	1,043,839	12,125
8. Change in Net OPEB Obligation: [5]-[6]-[7]	539,267	28,091
9. Ending Net OPEB Obligation: (Asset) 6/30/2010: [1]+[8]	\$1,533,319	\$113,823

CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana

Notes to the Financial Statements
(Continued)

6. POST-RETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

(Continued)

The following table shows the Catahoula Parish School Board's annual post employment benefits (PEB) cost, percentage of the cost contributed, and the net unfunded post employment benefits (PEB) liability (asset):

Post Employment Benefit	Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual Cost Contributed	Net OPEB Obligation (Asset)
Medical	June 30, 2010	\$1,583,106	65.94%	\$1,533,319
Life	June 30, 2010	\$40,216	30.15%	\$113,823

Funded Status and Funding Progress. In the fiscal year ending June 30, 2010, the Catahoula Parish School Board made no contributions to its post employment benefits plan. The plan was not funded at all, has no assets, and hence has a funded ratio of zero. As of June 30, 2010, the end of the fiscal year, the Actuarial Accrued Liability (AAL) was \$21,351,253 (medical), and \$643,904 (life), which is defined as that portion, as determined by a particular actuarial cost method (the Catahoula Parish School Board uses the Unit Credit Cost Method), of the actuarial present value of post employment plan benefits and expenses which is not provided by normal cost. Since the plan was not funded in fiscal year 2009/2010, the entire actuarial accrued liability of \$21,351,253 (medical) and \$643,904 (life) was unfunded.

	Medical	Life
Actuarial Accrued Liability (AAL)	\$ 21,351,253	\$ 643,904
Actuarial Value of Plan Assets	0	0
Unfunded Act. Accrued Liability (UAAL)	21,351,253	643,904
Funded Ratio (Act. Val. Assets/AAL)	0%	0%
Covered Payroll (active plan members)	\$ 9,083,870	\$ 9,083,870
UAAL as a percentage of covered payroll	235.05%	7.09%

Actuarial Methods and Assumptions. Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. The actuarial valuation for post employment benefits includes estimates and assumptions regarding (1) turnover rate; (2) retirement rate; (3) health care cost trend rate; (4) mortality rate; (5) discount rate (investment return assumption); and (6) the period to which the costs apply (past, current, or future years of service by employees). Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The actuarial calculations are based on the types of benefits provided under the terms of the substantive plan (the plan as understood by the Catahoula Parish School Board and its employee plan members) at the time of the valuation and on the pattern of sharing costs between the Catahoula Parish School Board and its plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the Catahoula Parish School Board and plan members in the future. Consistent with the long-term perspective of actuarial calculations, the actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial liabilities and the actuarial value of assets.

CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana

Notes to the Financial Statements
(Continued)

6. POST-RETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

(Continued)

Actuarial Cost Method. The ARC is determined using the Unit Credit Cost Method. The employer portion of the cost for retiree medical care in each future year is determined by projecting the current cost levels using the healthcare cost trend rate and discounting this projected amount to the valuation date using the other described pertinent actuarial assumptions, including the investment return assumption (discount rate), mortality, and turnover.

Actuarial Value of Plan Assets. Since this is the first actuarial valuation, there are not any assets. It is anticipated that in future valuations a smoothed market value consistent with Actuarial Standards Board ASOP 6, as provided in paragraph number 125 of GASB Statement 45.

Turnover Rate. An age-related turnover scale based on actual experience as described by administrative staff has been used. The rates, when applied to the active employee census, produce an annual turnover of approximately 13%. The rates for each age are below:

<u>Age</u>	<u>Percent Turnover</u>
18 - 25	20.0%
26 - 40	16.0%
41 - 54	12.0%
55+	8.0%

Post employment Benefit Plan Eligibility Requirements. It is assumed that entitlement to benefits will commence four and one-half years after earliest eligibility to enter the D.R.O.P. (three years in the D.R.O.P. plus an additional one and one-half. Medical benefits are provided to employees upon actual retirement. Most of the employees are covered by the Teachers' Retirement System of Louisiana (TRSL), whose retirement eligibility (D.R.O.P. entry) provisions as follows: 30 years of service at any age; age 55 and 25 years of service; or, age 65 and 20 years of service. For employees not covered by TRSL, it was assumed that age 60 and 10 years of service also applied in addition to the foregoing provisions. Entitlement to benefits continue through Medicare to death.

Investment Return Assumption (Discount Rate). GASB Statement 45 states that the investment return assumption should be the estimated long-term investment yield on the investments that are expected to be used to finance the payment of benefits (that is, for a plan which is funded). Based on the assumption that the ARC will not be funded, a 4% annual investment return has been used in this valuation. This is a conservative estimate of the rate of return used in the course of its financial activity.

Health Care Cost Trend Rate. The expected rate of increase in medical cost is based on projections performed by the Office of the Actuary at the Centers for Medicare & Medicaid Services as published in National Health Care Expenditures Projections: 2003 to 2013, Table 3: National Health Expenditures, Aggregate and per Capita Amounts, Percent Distribution and Average Annual Percent Change by Source of Funds: Selected Calendar Years 1990-2013, released in January, 2004 by the Health Care Financing Administration (www.cms.hhs.gov). "State and Local" rates for 2008 through 2013 from this report were used, with rates beyond 2013 graduated down to an ultimate annual rate of 5.0% for 2016 and later.

CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana

Notes to the Financial Statements
(Continued)

6. POST-RETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS
(Continued)

Mortality Rate. The 1994 Group Annuity Reserving (94GAR) table, projected to 2002, based on a fixed blend of 50% of the unloaded male mortality rate and 50% of the unloaded female mortality rates, was used. This is a published mortality table which the Internal Revenue Service has used in determining the value of accrued benefits in defined benefit pension plans. Since GASB 45 requires the use of "unblended" rates, we have used the 94GAR mortality table described above to "unblend" the rates so as to reproduce the composite blended rate overall as the rate structure to calculate the actuarial valuation results for life insurance.

Method of Determining Value of Benefits. The "value of benefits" has been assumed to be the portion of the premium after retirement date expected to be paid by the employer for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. The OGB rates provided are "unblended" rates for active and retired as required by GASB 45 for valuation purposes. It has been assumed that the Humana Medicare Advantage program will be elected by 20% of retirees in the future.

7. GENERAL LONG-TERM OBLIGATIONS

The following is a summary of long-term obligation transactions for the Year Ended June 30, 2010:

	<u>QZAB Loan Payable</u>	<u>Bonded Debt</u>	<u>Compensated Absences</u>	<u>Total</u>
Long-term obligations at July 1, 2009	\$ 92,181	\$ 530,000	\$ 427,813	\$1,049,994
Additions	-	-	33,528	-
Deductions	<u>(14,182)</u>	<u>(100,000)</u>	<u>(-)</u>	<u>(114,182)</u>
Long-term obligations at June 30, 2010	<u>\$ 77,999</u>	<u>\$ 430,000</u>	<u>\$ 461,341</u>	<u>\$ 969,340</u>

Compensated absences payable consists of the portion of accumulated sick leave of the governmental funds that is not expected to require current resources.

School Board general obligation bonds outstanding at June 30, 2010, mature from 2010 to 2015 with interest rates from 3.25% to 12.50% and 6.0%. The individual issues are as follows:

General obligation bonds dated March 1, 1994 - \$1,470,000. The remaining principal is due in annual installments of \$20,000 to \$125,000 through March 1, 2014, with interest from 5.10 to 10.00 per cent. Debt retirement payments are made from the School District No. 5 Debt Service Fund.	\$ 430,000
QZAB loan - interest free loan with quarterly payments totaling \$ 4,182 Final payment is due November 15, 2025	<u>77,999</u>
Total long-term debt	<u>\$ 507,999</u>

CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana

Notes to the Financial Statements
(Continued)

7. GENERAL LONG-TERM OBLIGATIONS
(Continued)

As of June 30, 2010, the School Board has accumulated \$ 43,408 in the debt service funds to service the bonded debt. The annual requirements to amortize all bonded debts and certificates of indebtedness outstanding at June 30, 2010, including interest are as follows:

<u>YEAR ENDING JUNE 30</u>	<u>PRINCIPAL PAYMENTS</u>	<u>INTEREST PAYMENTS</u>	<u>TOTAL</u>
2011	114,182	15,833	130,015
2012	119,182	12,332	131,514
2013	124,182	8,552	132,734
2014	129,182	4,428	133,610
2015 -2016	<u>21,271</u>	<u>-</u>	<u>21,271</u>
Total	<u>\$ 507,999</u>	<u>\$ 41,145</u>	<u>\$ 549,144</u>

8. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended June 30, 2010, are as follows:

	<u>Land</u>	<u>Buildings</u>	<u>Equipment</u>	<u>Total</u>
Balance 6/30/09	\$2,388,000	\$27,895,077	\$ 633,420	\$30,916,497
Additions	7,000	121,951	118,363	247,314
Deletions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total				
Balance 6/30/10	<u>\$2,395,000</u>	<u>\$28,017,028</u>	<u>\$ 751,783</u>	<u>\$31,163,811</u>
Accumulated				
Depreciation 6/30/09 \$	-	\$24,796,167	\$ 525,881	25,322,048
Additions	-	194,805	25,420	220,225
Deletions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Accum. Depr				
6/30/10	<u>\$ -</u>	<u>\$24,990,972</u>	<u>\$ 551,301</u>	<u>\$25,542,273</u>
Capital assets(net)				
6/30/10	<u>\$ 2,388,000</u>	<u>\$ 3,026,056</u>	<u>\$ 200,482</u>	<u>\$ 5,621,538</u>

CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana

Notes to the Financial Statements
(Continued)

8. CAPITAL ASSETS(Continued)

Depreciation expenses of \$220,225 for the year ended June 30, 2010 was charged to the following governmental functions:

Regular Education	\$ 1,079
Special Programs	6,101
Plant Operations & Maintenance	1,840
Pupil Transportation	10,821
Food Services	4,530
Unallocated Depreciation	<u>195,854</u>
Total Depreciation	<u>\$ 220,225</u>

9. LITIGATION AND CLAIMS

At June 30, 2010, the School Board is involved in various lawsuits. It is the opinion of management and the attorney for the School Board that, at June 30, 2010, resolution of the lawsuits will not result in any material adverse effect on the financial condition of the School Board

CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana

Notes to the Financial Statements
(Continued)

10. DUE FROM/TO OTHER FUNDS

Individual balances from/to other funds at June 30, 2010, are as follows:

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
General Fund:	\$ 471,132	33,393
Federal Preschool	-	213
Adult Education	-	10,097
Federal IDEA Projects - Sp Ed	-	47,072
Adult Ed	-	2,683
8-G Early Childhood Suppl	-	18,795
8-G Early Childhood	-	6,617
8-G Student Enhancement	-	224
Enhancing Education Through Technology	-	282
E-Rate	-	14,380
Title I - Fiscal Year	-	109,677
Title II Fiscal Year	-	30,514
Title IV	-	2,305
Rapides Tobacco Grant	-	153
LASIG-Special Ed	-	3,961
ARRA IDEA	-	16,233
Local Teacher Quality	-	7,758
REAP	-	42,265
ARRA - Title I	-	58,233
Freshman Success	-	15,143
LA 4	-	9,630
8-G ELFA LITERACY	-	24,116
Tensas Math Science	-	125
ELFA	-	10,529
ARRA IDEA Preschool- -	-	3,351
School Activity Funds	45	-
LASIG Family	-	3,428
	<u> </u>	<u> </u>
Total	<u>\$ 471,177</u>	<u>\$ 471,177</u>

11. RISK MANAGEMENT

The School Board is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; employee's health and natural disasters. During the year ended June 30, 2010, the School Board purchased commercial insurance to cover its risks of loss.

CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana

MAJOR FUND DESCRIPTIONS

GENERAL FUND

The General Fund is used to account for resources traditionally associated with the School Board which are not required legally, or by sound financial management to be accounted for in another fund.

SCHOOL FOOD SERVICE

This fund includes lunch and breakfast operations and accounts for the financial activities of the food services program during the regular school term. The basic goals of this program are to serve nutritionally, attractive and moderately priced meals to help the children grow both socially and emotionally, to extend educational influence to the home of school children and to provide learning experiences that will improve children's food habits with the ultimate goal of physically fit adults.

TITLE I

Title I includes programs in the area of language development, reading and math. These programs strive to meet the special needs of economically and educationally deprived children through federal funding for teachers, aides, instructional materials, equipment and parental involvement.

IDEA B

The Individuals with Disabilities Education Act provides for free appropriate public education emphasizing special education and related services to children with disabilities.

CATAHOULA PARISH SCHOOL BOARD
HARRISONBURG, LOUISIANA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FISCAL YEAR ENDED JUNE 30, 2010

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES			
Local Sources:			
Ad Valorem Taxes	\$ 362,875	\$ 387,137	\$ 24,262
Sales Taxes	2,576,267	2,449,734	(126,533)
Rents/Leases	72,678	91,723	19,045
Earnings on Investments	39,200	16,054	(23,146)
Other	51,000	50,675	(325)
State Sources:			
MFP	9,973,091	9,662,111	(310,980)
Restricted Grants	35,000	42,706	7,706
Other	28,168	28,136	(32)
Federal Sources:	-	71,292	71,292
TOTAL REVENUES	\$ 13,138,279	\$ 12,799,568	\$ (338,711)
EXPENDITURES			
Instruction:			
Regular Education	\$ 6,013,067	\$ 5,356,361	\$ 656,706
Special Education	1,638,103	1,628,766	9,337
Vocational Education	780,274	759,023	21,251
Other Instructional	171,237	145,034	26,203
Special Programs	3,415	4,102	(687)
Adult Education	500	142	358
Total Instruction	\$ 8,606,596	\$ 7,893,428	\$ 713,168
Support Services:			
Pupil Support	\$ 634,863	\$ 587,768	\$ 47,095
Instructional Staff Support	434,758	390,749	44,009
General Administrative	383,743	376,122	7,621
School Administration	709,954	703,983	5,971
Business Services	433,982	428,307	5,675
Operations & Maintenance	1,182,333	1,177,345	4,988
Pupil Transportation	1,275,078	1,198,779	76,299
Central Services	12,100	7,135	4,965
Community Services	6,344	6,344	-
Total Support Services	\$ 5,073,155	\$ 4,876,532	\$ 196,623
Facility Acquisition and Construction	\$ 10,000	\$ 98,279	\$ (88,279)
Food Services	\$ 299,128	\$ 206,098	\$ 93,030
Debt Services:			
Principal retirement	\$ 2,257	\$ 2,255	\$ 2
TOTAL EXPENDITURES	\$ 13,991,136	\$ 13,076,592	\$ 914,544
Other Financing Sources (Uses)			
Transfers of Indirect Cost In	\$ 175,897	\$ 249,836	\$ 73,939
Operating Transfers In	12,000	17,924	5,924
Insurance Proceeds	-	4,974	4,974
Operating Transfers Out	-	(12,000)	12,000
Indirect Costs Out	-	-	-
Total Other Sources	\$ 187,897	\$ 260,734	\$ 96,837
EXCESS OF REVENUES OVER (UNDER)			
EXPENDITURES	\$ (664,960)	\$ (16,290)	\$ 672,670
Fund Balance--Beginning	\$ 3,812,798	\$ 3,812,798	\$ -
Prior Period Adjustment	-	7,575	(7,575)
Fund Balance--Ending	\$ 3,147,838	\$ 3,804,083	\$ 665,095

CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana

Schedule of Compensation Paid Board Members
For the Year Ended June 30, 2010

Lillian S. Aplin	\$ 4,800
Charles House	4,200
Jane Martin	4,800
Wayne Sanders	4,680
Tim Tomlinson	4,200
Letishia Hatcher	4,200
Josephine Jones	4,200
Dewey W. Stockman	4,800
Dorothy Watson	<u>4,200</u>
TOTAL	<u>\$40,080</u>

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REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENTAL AUDITING STANDARDS

Catahoula Parish School Board
Harrisonburg, Louisiana

I have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Catahoula Parish School Board as of and for the year ended June 30, 2010, which collectively comprise the Catahoula Parish School Board's basic financial statements and have issued my report thereon dated December 20, 2010. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing my audit, I considered the Catahoula Parish School Board's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Catahoula Parish School Board's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Board's internal control over financial reporting.

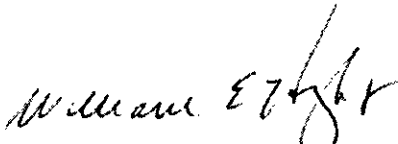
A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

My consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Catahoula Parish School Board's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of management, others within the entity, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.


William E. Hughes, Jr., APC
Certified Public Accountant

December 20, 2010

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REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Catahoula Parish School Board
Harrisonburg, Louisiana

I have audited the compliance of the Catahoula Parish School Board with the types of compliance requirements described in the US. Office of Management and Budget (OMB) *Circular A-133* Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2010. The Catahoula Parish School Board's major federal programs are identified in the summary of the auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Catahoula Parish School Board's management. My responsibility is to express an opinion on the Catahoula Parish School Board's compliance based on my audit.

I conducted my audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Catahoula Parish School Board's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination of the Catahoula Parish School Board's compliance with those requirements.

In my opinion the Catahoula Parish School Board complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2010.

Internal Control Over Compliance

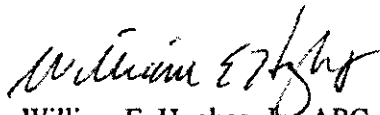
The management of the Catahoula Parish School Board is responsible for establishing

and maintaining effective internal control over compliance with the requirements, law, regulations, contracts, and grants applicable to federal programs. In planning and performing my audit, I considered The Catahoula Parish School Board's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of the Catahoula Parish School Board's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency or a combination of deficiencies in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

My consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, others within the organization, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.


William E. Hughes, Jr., APC
Certified Public Accountant

December 20, 2010

CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana

Schedule of Federal Awards
For the Year Ended June 30, 2010

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM NAME	CFDA NUMBER	FEDERAL 2010 EXPENDITURES
United States Department of Agriculture		
Passed through Louisiana Department of Education:		
National School Lunch Program	10.555	\$ 452,701
School Breakfast Program	10.553	184,243
ARRA Equipment Assistance	??	10,752
Passed through Louisiana Department of		
Agriculture and Forestry	10.500	<u>47,457</u>
Total United States Department of Agriculture		<u>\$ 695,153</u>
Passed through Louisiana Department of Education:		
Educationally Deprived Children -		
Local Educational Agencies	84.010A	\$ 834,957
Handicapped State Grants	84.027A	423,988
Federal Special Education Preschool	84.173A	9,289
Special Education -Recovery Act	84.391A	169,974
Title I - Recovery Act	84.389A	522,596
Educational Tech - Recovery Act	84.386A	10,994
Special Ed Preschool - Recovery Act	84.392A	6,703
Fiscal Stabilization - Recovery Act	84.394A	310,980
Title IV Safe & Drug Free Schools	84.186A	11,080
Carl Perkins Vocational Education	84.048A	31,754
Educational Technology	84.318X	4,894
Title II-A Training	84.367A	194,839
REAP	84.358B	42,265
Adult Education	84.002A	111,194
Tech Prep	???	<u>1,518</u>
Total United States Department of Education		<u>\$ 2,687,025</u>
Temporary Assistance for Needy Families	93.558	<u>\$ 76,460</u>
Total US Department of Health and		
Human Services		<u>\$ 76,460</u>
Total Federal Funds		<u>\$ 3,458,638</u>

**CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana**

**Notes to Schedule of Federal Awards
For the Year Ended June 30, 2010**

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of Federal Awards includes the grant activity of the Catahoula Parish School Board and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

NOTE B - USDA COMMODITIES

Nonmonetary assistance provided through the United States Department of Agriculture and passed through the Louisiana Department of Agriculture is reported in the schedule at the fair market value of commodities received and consumed. At June 30, 2010, the value of unexpended commodities was \$ 12,875.

CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana

Statement of Findings and Questioned Costs
For the Year Ended June 30, 2010

SECTION I - SUMMARY OF AUDITOR'S REPORTS

Financial Statements

Type of Auditor's Report Issued	Unqualified
Internal Control Over Financial Reporting:	
Material Weakness Identified	No
Reportable Conditions Identified Not Considered to be Material Weaknesses	None Reported
Non-Compliance Material to Financial Statements Noted	No

Federal Awards

Internal Control Over Major Programs:	
Material Weakness Identified	No
Reportable Conditions Identified Not Considered to be Material Weaknesses	None Reported

Type of Auditor's Report Issued on Compliance for Major Programs	Unqualified
--	-------------

Any Audit Findings Disclosed that are Required to be reported in Accordance With Circular A-133, Section .510(a)	No
--	----

Identification of Major Programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
10.555	National School Lunch Program
84.010	Educationally Deprived Children - Local Educational Agencies
84.027	Handicapped State Grants
84.389	Title I Recovery Act
84.394	Fiscal Stabilization -Recovery Act

Dollar Threshold to Distinguish Between Type A and Type B Programs	\$300,000
--	-----------

Auditee Qualified as Low-Risk Auditee?	Yes
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SECTION II - FINANCIAL STATEMENT FINDINGS

No matters were reported.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

CATAHOULA PARISH SCHOOL BOARD
Harrisonburg, Louisiana

Statement of Findings and Questioned Costs
For the Year Ended June 30, 2010
(Continued)

SECTION IV – Prior Year State Findings

Finding: State law requires that audit reports be issued no later than six months after the end of the fiscal year-end. This report was issued nearly six months beyond that period.

Cause: Due to a death in the family, the auditor was unable to complete the audit within the allotted time-frame. An additional extension of time to file was requested and granted. When it became obvious that the auditor still could not complete the report, a new auditor was hired.

Corrective Action: The Catahoula Parish School Board was submitted timely for the fiscal year ended June 30, 2010.

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Independent Accountant's Report
on Applying Agreed-Upon Procedures

Catahoula Parish School Board
Harrisonburg, Louisiana

I have performed the procedures included in the *Louisiana Governmental Audit Guide* and enumerated below, which were agreed to by the management of Catahoula Parish School Board and the Legislative Auditor, State of Louisiana, solely to assist users in evaluating management's assertions about the performance and statistical data accompanying the annual financial statements of Catahoula Parish School Board and to determine whether the specified schedules are free of obvious errors and omissions as provided by the Board of Elementary and Secondary Education (BESE). This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

My procedures and findings related to the accompanying schedules of supplemental information are as follows:

**General Fund Instructional and Support Expenditures and Certain Local Revenue Sources
(Schedule 1)**

1. I selected a random sample of 25 transactions and reviewed supporting documentation to determine if the sampled expenditures/revenues are classified correctly and are reported in the proper amounts for each of the following amounts reported on the schedule:
 - Total General Fund Instructional Expenditures
 - Total General Fund Equipment Expenditures
 - Total Local Taxation Revenue
 - Total Local Earnings on Investment in Real Property
 - Total State Revenue in Lieu of Taxes
 - Nonpublic Textbook Revenue
 - Nonpublic Transportation Revenue

Findings: None

Education Levels of Public School Staff (Schedule 2)

2. I reconciled the total number of full-time classroom teachers per the schedule "Experience of Public Principals and Full-time Classroom Teachers" (Schedule 2) to the combined total number of full-time classroom teachers per this schedule and to the school board supporting payroll records as of October 1.

3. I reconciled the combined total of principals and assistant principals per the schedule "Experience of Public Principals and Full-time Classroom Teachers" (Schedule 4) to the combined total of principals and assistant principals per this schedule.
4. I obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1 and as reported on the schedule. I traced a random sample of 25 teachers to the individual's personnel file and determined if the individual's education level was properly classified on the schedule.

Findings: None

Number and Type of Public Schools (Schedule 3)

5. I obtained a list of schools by type as reported on the schedule. I compared the list to the schools and grade levels as reported on the Title I Grants to Local Educational Agencies (CFDA 84.010) application and/or the National School Lunch Program (CFDA 10.555) application.

Findings: None

Experience of Public Principals and Full-time Classroom Teachers (Schedule 4)

6. I obtained a list of full-time teachers, principals, and assistant principals by classification as of October 1 and as reported on the schedule and traced the same sample used in procedure 4 to the individual's personnel file and determined if the individual's experience was properly classified on the schedule.

Findings: None

Public Staff Data (Schedule 5)

7. I obtained a list of all classroom teachers including their base salary, extra compensation, and ROTC of rehired retiree status as well as full-time equivalent as reported on the schedule and traced a random sample of 25 teachers to the individual's personnel file and determined if the individual's salary, extra compensation, and full-time equivalents were properly included on the schedule.
8. I recalculated the average salaries and full-time equivalents reported in the schedule.

Findings: None

Class Size Characteristics (Schedule 6)

9. I obtained a list of classes by school, school type, and class size as reported on the schedule and reconciled school type classifications to Schedule 3 data, as obtained in procedure 5. I then traced a random sample of 10 classes to the October 1 roll books for those classes and determined if the class was properly classified on the schedule.

Findings: None

Louisiana Educational Assessment Program (LEAP) for the 21st Century (Schedule 7)

10. I obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by Catahoula Parish School Board.

Findings: None

The Graduation Exit Exam for the 21st Century (Schedule 8)

11. I obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by Catahoula Parish School Board.

Findings: None

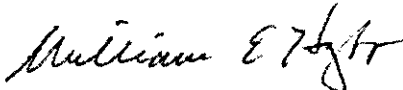
The IOWA Tests (Schedule 9)

12. I obtained test scores as provided by the testing authority and reconciled scores as reported by the testing authority to scores reported in the schedule by Catahoula Parish School Board.

Findings: None

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of Catahoula Parish School Board, the Louisiana Department of Education, the Louisiana Legislature, and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



William E. Hughes, Jr., APC
Certified Public Accountant
December 20, 2010

**CATAHOULA PARISH SCHOOL BOARD
SCHEDULE 1**

For the Year Ended June 30, 2010

General Fund Instructional and Equipment Expenditures

General Fund Instructional Expenditures:

Teacher and Student Interaction Activities:

Classroom Teacher Salaries	\$	4,278,783	
Other Instructional Staff Activities		694,797	
Employee Benefits		2,449,357	
Purchased Professional and Technical Services		24,226	
Instructional Materials and Supplies		203,401	
Instructional Equipment		-	
Total Teacher and Student Interaction Activities			\$ 7,650,564

Other Instructional Activities 242,864

Pupil Support Activities	\$	587,768	
Less: Equipment for Pupil Support Activities		-	
Net Pupil Support Activities			587,768

Instructional Staff Services	\$	390,749	
Less: Equipment for Instructional Staff Services		-	
Net Instructional Staff Services			390,749

School Administration	\$	703,983	
Less: Equipment for School Administration		-	
Net School Administration			703,983

Total General Fund Instructional Expenditures \$ 9,575,928

Total General Fund Equipment Expenditures \$ -

Certain Local Revenue Sources

Local Taxation Revenue:

Constitutional Ad Valorem Taxes	\$	147,166	
Renewable Ad Valorem Tax		619,045	
Debt Service Ad Valorem Tax		105,878	
Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes		33,148	
Sales and Use Taxes		2,449,734	
Total Local Taxation Revenue			\$ 3,354,971

Local Earnings on Investment in Real Property:

Earnings from 16th Section Property	\$	87,953	
Earnings from Other Real Property		2,420	
Total Local Earnings on Investment in Real Property			\$ 90,373

State Revenue in Lieu of Taxes:

Revenue Sharing-Constitutional Tax	\$	10,076	
Revenue Sharing-Other Taxes		41,943	
Revenue Sharing-Excess Portion		-	
Other Revenue in Lieu of Taxes		3,899	
Total State Revenue in Lieu of Taxes			\$ 55,918

Nonpublic Textbook Revenue \$ -

Nonpublic Transportation Revenue \$ -

CATAHOULA PARISH SCHOOL BOARD
SCHEDULE 2
For the Year Ended June 30, 2010

Education Levels of Public School Staff As of October 1, 2009

Category	Full-Time Classroom Teachers				Principals & Assistant Principals			
	Certificated		Uncertificated		Certificated		Uncertificated	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Less than a Bachelor's Degree	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Bachelor's Degree	81.46	63.06%	14	10.84%	0	0.00%	0	0.00%
Master's degree	17.97	13.91%	0	0.00%	3.04	49.67%	0	0.00%
Master's Degree + 30	14.26	11.04%	0	0.00%	2.58	42.16%	0	0.00%
Specialist in Education	1.49	1.15%	0	0.00%	0.5	8.17%	0	0.00%
Ph. D. or Ed. D.	0	0.00%	0	0.00%	0	0.00%	0	0.00%
Total	115.18	89.16%	14	10.84%	6.12	100.00%	0	0.00%

CATAHOULA PARISH SCHOOL BOARD

SCHEDULE 3

For the Year Ended June 30, 2010

Number and Type of Public Schools For the Year Ended June 30, 2010

Type	Number
Elementary	3
Middle/Jr. High	2
Secondary	3
Combination	2
Total	10

CATAHOULA PARISH SCHOOL BOARD
SCHEDULE 4
For the Year Ended June 30, 2010

Experience of Public Principals and Full-Time Classroom Teachers As of
 October 1, 2009

	0-1 yr.	2-3 yrs.	4-10 yrs.	11-14 yrs.	15-19 yrs.	20-24 yrs.	25 + yrs.	Total
Assistant Principals	0	0	0	0	0	0	0.04	0.04
Principals	0	0	0	0.59	0.58	2.70	2.21	6.08
Classroom Teachers	14.5	14.32	37.67	5.44	12.39	12.18	33.61	129.66

CATAHOULA PARISH SCHOOL BOARD**SCHEDULE 5**

For the Year Ended June 30, 2010

Public School Staff Data For the Year Ended June 30, 2010

	All Classroom Teachers	Classroom Teachers Excluding ROTC and Rehired Retirees
Average Classroom Teachers' Salary Including Extra Compensation	\$ 39,141	\$ 38,555
Average Classroom Teachers' Salary Excluding Extra Compensation	\$ 38,491	\$ 37,984
Number of Teacher Full-time Equivalents (FTEs) used in Computation of Average	129.09	113.92

CATAHOULA PARISH SCHOOL BOARD
SCHEDULE 6
For the Year Ended June 30, 2010

Class Size Characteristics As of October 1, 2010

School Type	Class Size Range							
	1 - 20		21 - 26		27 - 33		34+	
	Percent	Number	Percent	Number	Percent	Number	Percent	Number
Elementary	81.0%	162	19.0%	37	0.0%	0	0.0%	0
Elementary Activity Classes	76.0%	22	24.0%	7	0.0%	0	0.0%	0
Middle/Jr. High	88.0%	88	12.0%	12	0.0%	0	0.0%	0
Middle/Jr. High Activity Classes	50.0%	6	0.0%	0	8.0%	1	42.0%	5
High	97.0%	283	3.0%	8	0.0%	0	0.0%	0
High Activity Classes	100.0%	59	0.0%	0	0.0%	0	0.0%	0
Combination	100.0%	64	0.0%	0	0.0%	0	0.0%	0
Combination Activity Classes	100.0%	10	0.0%	0	0.0%	0	0.0%	0

CATAHOULA PARISH SCHOOL BOARD
SCHEDULE 7
For the Year Ended June 30, 2010

Louisiana Educational Assessment Program (LEAP) for the 21st Century

District Achievement Level Results	English Language Arts						Mathematics					
	2010		2009		2008		2010		2009		2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 4												
Advanced	6	4%	10	7%	7	5%	8	5%	9	7%	11	8%
Mastery	22	14%	49	36%	43	30%	34	22%	26	19%	52	36%
Basic	85	54%	60	44%	71	49%	79	50%	73	54%	61	42%
Approaching Basic	25	16%	9	7%	15	10%	17	11%	19	14%	11	8%
Unsatisfactory	19	12%	7	5%	8	6%	19	12%	8	6%	9	6%
Total	157		135		144		157		135		144	

District Achievement Level Results	Science						Social Studies					
	2010		2009		2008		2010		2009		2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 4												
Advanced	3	2%	11	8%	6	4%	3	2%	8	6%	3	2%
Mastery	26	17%	22	16%	41	28%	26	17%	32	24%	37	26%
Basic	85	54%	76	56%	71	49%	92	59%	72	53%	72	50%
Approaching Basic	28	18%	20	15%	19	13%	18	11%	14	10%	20	14%
Unsatisfactory	15	10%	6	4%	7	5%	18	11%	9	7%	12	8%
Total	157		135		144		157		135		144	

District Achievement Level Results	English Language Arts						Mathematics					
	2010		2009		2008		2010		2009		2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 8												
Advanced	1	1%	0	0%	2	2%	2	2%	5	4%	3	3%
Mastery	10	11%	15	13%	12	11%	3	3%	9	8%	2	2%
Basic	41	45%	60	52%	52	46%	28	30%	60	53%	65	58%
Approaching Basic	32	35%	30	26%	38	34%	4	4%	23	20%	30	27%
Unsatisfactory	8	9%	10	9%	9	8%	55	60%	17	15%	13	12%
Total	92		115		113		92		114		113	

District Achievement Level Results	Science						Social Studies					
	2010		2009		2008		2010		2009		2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 8												
Advanced	1	1%	4	4%	2	2%	0	0%	0	0%	2	2%
Mastery	8	9%	19	17%	21	19%	5	5%	9	8%	7	6%
Basic	42	46%	42	37%	43	38%	44	48%	55	48%	49	43%
Approaching Basic	33	36%	37	32%	31	27%	22	24%	32	28%	38	34%
Unsatisfactory	8	9%	12	11%	16	14%	20	22%	18	16%	17	15%
Total	92		114		113		91		114		113	

CATAHOULA PARISH SCHOOL BOARD
SCHEDULE 8
For the Year Ended June 30, 2010

The Graduate Exit Exam for the 21st Century

District Achievement Level Results	English Language Arts						Mathematics					
	2010		2009		2008		2010		2009		2008	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 10												
Advanced	0	0%	1	1%	0	0%	5	7%	8	9%	11	11%
Mastery	12	16%	8	9%	10	10%	20	27%	18	19%	19	18%
Basic	33	45%	54	57%	48	48%	33	45%	52	55%	45	44%
Approaching Basic	23	31%	27	29%	33	33%	13	18%	12	13%	17	17%
Unsatisfactory	6	8%	4	4%	10	10%	3	4%	4	4%	10	10%
Total	74		94		101		74		94		102	

District Achievement Level Results	Science						Social Studies					
	2010		2009		2008		2010		2009		2008	
Students	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 11												
Advanced	2	3%	8	9%	4	4%	1	1%	1	1%	1	1%
Mastery	17	22%	14	15%	15	15%	5	6%	4	4%	9	9%
Basic	37	48%	44	47%	40	42%	46	60%	65	69%	59	61%
Approaching Basic	19	25%	21	22%	28	29%	18	23%	21	22%	22	23%
Unsatisfactory	2	3%	7	7%	9	9%	7	9%	3	3%	5	5%
Total	77		94		96		77		94		96	

CATAHOULA PARISH SCHOOL BOARD
SCHEDULE 9

The I-LEAP Tests For the Year Ended June 30, 2010

Students	English Language Arts			Mathematics			Science			Social Studies		
	2010			2010			2010			2010		
	Number	Percent		Number	Percent		Number	Percent		Number	Percent	
Grade 3												
Advanced	0	0%		7	7%		3	3%		2	2%	
Mastery	34	32%		22	21%		19	18%		22	21%	
Basic	47	44%		50	47%		58	55%		57	54%	
Approaching Basic	19	18%		17	16%		23	22%		14	13%	
Unsatisfactory	6	6%		10	9%		3	3%		11	10%	
Total	106			106			106			106		

Students	English Language Arts			Mathematics			Science			Social Studies		
	2010			2010			2010			2010		
	Number	Percent		Number	Percent		Number	Percent		Number	Percent	
Grade 5												
Advanced	4	3%		9	7%		2	1%		7	5%	
Mastery	23	17%		17	12%		28	20%		15	11%	
Basic	62	45%		63	46%		54	39%		75	54%	
Approaching Basic	31	22%		26	19%		45	33%		25	18%	
Unsatisfactory	18	13%		23	17%		9	7%		16	12%	
Total	138			138			138			138		

Students	English Language Arts			Mathematics			Science			Social Studies		
	2010			2010			2010			2010		
	Number	Percent		Number	Percent		Number	Percent		Number	Percent	
Grade 6												
Advanced	2	1%		5	4%		1	1%		5	4%	
Mastery	20	14%		30	22%		28	20%		10	7%	
Basic	80	58%		70	54%		62	45%		79	57%	
Approaching Basic	28	20%		15	13%		38	28%		28	20%	
Unsatisfactory	8	6%		8	8%		9	7%		16	12%	
Total	138			128			138			138		

CATAHOULA PARISH SCHOOL BOARD
SCHEDULE 9

The i-LEAP Tests For the Year Ended June 30, 2010

Students	District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
		2010		2010		2010		2010	
		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 7									
Advanced		8	9%	8	9%	3	3%	0	0%
Mastery		16	19%	14	16%	23	27%	16	19%
Basic		44	51%	49	57%	35	41%	50	58%
Approaching Basic		14	16%	11	13%	20	23%	12	14%
Unsatisfactory		4	5%	4	5%	5	6%	8	9%
Total		86		86		86		86	

Students	District Achievement Level Results	English Language Arts		Mathematics	
		2010		2010	
		Number	Percent	Number	Percent
Grade 9					
Advanced		1	1%	5	5%
Mastery		14	14%	11	11%
Basic		66	65%	64	63%
Approaching Basic		19	19%	10	10%
Unsatisfactory		1	1%	11	11%
Total		101		101	

CATAHOULA PARISH SCHOOL BOARD

SCHEDULE 9

The I-LEAP Tests For the Year Ended June 30, 2009

District Achievement Level Results		English Language Arts		Mathematics		Science		Social Studies	
		2009		2009		2009		2009	
Students		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 3									
Advanced		5	4%	5	4%	4	3%	1	1%
Mastery		36	23%	44	28%	34	22%	33	21%
Basic		79	51%	61	39%	74	48%	79	51%
Approaching Basic		24	15%	30	19%	34	22%	26	17%
Unsatisfactory		12	8%	16	10%	9	6%	16	10%
Total		156		156		155		155	

District Achievement Level Results		English Language Arts		Mathematics		Science		Social Studies	
		2009		2009		2009		2009	
Students		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 5									
Advanced		3	2%	3	2%	4	3%	4	3%
Mastery		21	15%	16	11%	31	22%	23	16%
Basic		77	54%	78	55%	52	37%	69	49%
Approaching Basic		25	18%	25	18%	37	26%	24	17%
Unsatisfactory		16	11%	20	14%	18	13%	22	15%
Total		142		142		142		142	

District Achievement Level Results		English Language Arts		Mathematics		Science		Social Studies	
		2009		2009		2009		2009	
Students		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 6									
Advanced		6	5%	8	7%	1	1%	6	5%
Mastery		19	16%	27	23%	23	19%	15	13%
Basic		57	48%	65	55%	55	47%	62	53%
Approaching Basic		26	22%	9	8%	24	20%	21	18%
Unsatisfactory		10	8%	9	8%	15	13%	14	12%
Total		118		118		118		118	

CATAHOULA PARISH SCHOOL BOARD

SCHEDULE 9

The I-LEAP Tests For the Year Ended June 30, 2009

District Achievement Level Results		English Language Arts		Mathematics		Science		Social Studies	
		2009		2009		2009		2009	
Students		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 7									
Advanced		1	1%	8	9%	2	2%	0	0%
Mastery		17	19%	17	19%	17	19%	8	9%
Basic		50	55%	53	58%	51	56%	53	58%
Approaching Basic		17	19%	7	8%	15	16%	24	26%
Unsatisfactory		6	7%	6	7%	6	7%	6	7%
Total		91		91		91		91	

District Achievement Level Results		English Language Arts		Mathematics	
		2009		2009	
Students		Number	Percent	Number	Percent
Grade 9					
Advanced		1	1%	4	4%
Mastery		11	11%	17	17%
Basic		58	57%	46	46%
Approaching Basic		26	25%	25	25%
Unsatisfactory		6	6%	8	8%
Total		102		100	

CATAHOULA PARISH SCHOOL BOARD SCHEDULE 9

The i-LEAP Tests For the Year Ended June 30, 2008

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2008		2008		2008		2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 3								
Advanced	6	4%	10	7%	2	1%	2	1%
Mastery	22	15%	19	13%	16	11%	21	14%
Basic	68	46%	65	44%	60	41%	76	52%
Approaching Basic	35	24%	28	19%	47	32%	27	18%
Unsatisfactory	16	11%	25	17%	22	15%	21	14%
Total	147		147		147		147	

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2008		2008		2008		2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 5								
Advanced	0	0%	6	5%	5	4%	3	2%
Mastery	18	14%	15	12%	19	15%	25	19%
Basic	63	49%	60	47%	53	41%	59	46%
Approaching Basic	26	20%	25	19%	31	24%	25	19%
Unsatisfactory	22	17%	23	18%	21	16%	17	13%
Total	129		129		129		129	

District Achievement Level Results	English Language Arts		Mathematics		Science		Social Studies	
	2008		2008		2008		2008	
	Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 6								
Advanced	0	0%	3	3%	0	0%	2	2%
Mastery	16	15%	11	10%	11	10%	9	8%
Basic	54	50%	66	61%	60	56%	60	56%
Approaching Basic	27	25%	16	15%	31	29%	29	27%
Unsatisfactory	11	10%	12	11%	6	6%	8	7%
Total	108		108		108		108	

CATAHOULA PARISH SCHOOL BOARD
SCHEDULE 9

The i-LEAP Tests For the Year Ended June 30, 2008

District Achievement Level Results		English Language Arts		Mathematics		Science		Social Studies	
		2008		2008		2008		2008	
Students		Number	Percent	Number	Percent	Number	Percent	Number	Percent
Grade 7									
Advanced -		6	5%	2	2%	0	0%	0	0%
Mastery		29	23%	14	11%	14	11%	12	9%
Basic		62	49%	80	63%	60	47%	71	56%
Approaching Basic		25	20%	25	20%	41	32%	32	25%
Unsatisfactory		5	4%	6	5%	12	9%	12	9%
Total		127		127		127		127	

District Achievement Level Results		English Language Arts		Mathematics	
		2008		2008	
Students		Number	Percent	Number	Percent
Grade 9					
Advanced		0	0%	4	4%
Mastery		13	12%	18	16%
Basic		72	64%	66	58%
Approaching Basic		27	24%	18	16%
Unsatisfactory		1	1%	7	6%
Total		113		113	